

## Article - Tax - General

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§13–1013.

A person who willfully possesses, transports, sells, offers for sale, or allows storage on that person's property of any alcoholic beverage that is subject to the alcoholic beverage tax and on which the tax has not been paid is guilty of a crime and, on conviction, is subject to a fine not exceeding \$10,000 or imprisonment not exceeding 5 years or both.

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